

JOURNAL ENTRY VEHICLE FORM									
Month:	May-15		Prepared By:		Adam Briones <i>an</i>	Date:	6/5/15		
Fiscal Year:	2015		Supporting Spreadsheet Approved & Published in FRS:	S i g n a t u r e s	<i>[Signature]</i>	Date:	6/8/15		
JV Number:	959.7		Approved By:		<i>[Signature]</i>	Date:	6/8/15		
			Entered By:		Nicole Jones <i>N</i>	Date:	6/8/15		
Internal Mgmt. Financial Reclass?			Reviewed By:		Cheney <i>ch</i>	Date:	6/8/15		
Check if yes <input type="checkbox"/>						Date:			
Description: <i>To adjust the deferred revenue balance related to Forever Stamps.</i>									
Finance No. (10)	Account No. (5)	Sub Acct No. (3)	LDC (2)	Work Hours	Debit		Credit	Prior Period Adj Month	
10-4390	41199	000				1	55,600,000.00		
00-0000	25111	100			55,600,000.00	1			
TOTAL					55,600,000.00		55,600,000.00		0.00

1/22

Breakage % - Weighted Average for all stamp types	3.69%	(2)
Breakage % - Workhorse	3.24%	(3)

3.69%
3.24%

0.00%
0.00%

	Item	May-15
Total	Piece Price (\$)	\$0.49 / \$1.15
	Total Sales (ADM)	\$41,235,854,557.34
	Less: Breakage Adjustment	\$1,428,233,351.87
	Plus: Env & Crd Sales Recorded to AIC 092 & 164	\$850,247.90
	Plus: Sales Adjustments	\$7,557,844.03
	Less: Est. Product Sales	\$82,108,283.21
	Less: Est. Usage/ORPW Total Usage	\$37,183,806,813.87
	Less: Est. Internatl Total Usage (SIRVO)	\$299,486,139.01
	Net PIHOP	\$2,250,830,061.32
	Net PIHOP (Rounded)	\$2,250,800,000.00
	GL Balance (25111.100)	\$2,306,200,000.00
	PIHOP Adjustment - Inc/(Dec) to Iiab	(\$55,600,000.00)

Apr-15
\$0.49 / \$1.15
\$40,799,498,867.81
\$1,412,466,621.35
\$837,944.00
\$7,557,879.32
\$80,875,428.48
\$36,715,215,898.87
\$293,145,241.64
\$2,306,191,500.79
\$2,306,200,000.00
\$2,315,200,000.00
(\$9,000,000.00)

Change
\$436,355,689.53
\$15,766,730.52
\$12,303.90
(\$35.29)
\$1,230,854.72
\$468,590,915.00
\$6,340,897.37
(\$55,561,439.47)
(\$55,600,000.00)
(\$9,000,000.00)

2010 and prior Stamp	Total Sales for 2010 and Earlier Stamps	\$15,936,520,592.80
	Breakage Adjustment	\$516,067,578.78
	Usage Recognized	\$4,157,715.74
	Est. ORPW Usage	\$15,359,006,746.01
	Est. Internatl Usage (SIRVO)	\$57,288,552.28
	Net PIHOP	(\$0.00)
2011 Stamp	Total Sales for 2011 Stamps	\$6,655,768,310.65
	Sales Adjustments	\$75,375.23
	Breakage Adjustment	\$245,600,632.01
	Est. ORPW Usage (2011 & prior)	\$6,162,796,383.89
	Est. Internatl Usage (SIRVO)	\$28,542,104.41
	Net PIHOP	\$218,904,565.58
2012 Stamp	Total Sales for 2012 Stamps	\$7,652,885,393.67
	Sales Adjustments	\$70,052.84
	Breakage Adjustment	\$282,394,055.98
	Est. ORPW Usage	\$6,619,490,679.00
	Est. Internatl Usage (SIRVO)	\$33,039,473.88
	Net PIHOP	\$718,031,237.65
2013 Stamp	Total Sales for 2013 Stamps	\$5,176,325,864.22
	Sales Adjustments	\$6,381,706.65
	Breakage Adjustment	\$191,241,909.37
	Est. ORPW Usage	\$4,049,941,685.58
	Est. Internatl Usage (SIRVO)	\$20,167,561.32
	Net PIHOP	\$921,356,414.61
2014 Stamp	Total Sales for 2014 Stamps	\$4,844,192,639.80
	Sales Adjustments	\$1,036,613.61
	Breakage Adjustment	\$178,788,959.45
	Est. ORPW Usage	\$4,407,045,694.00
	Est. Internatl Usage (SIRVO)	\$22,441,507.47
	Net PIHOP	\$236,953,092.49
2015 Stamp	Total Sales for 2015 Stamps	\$229,980,202.27
	Sales Adjustments	(\$4,748.10)
	Breakage Adjustment	\$8,488,094.26
	Est. ORPW Usage	\$111,201,150.00
	Est. Internatl Usage (SIRVO)	\$688,952.37
	Net PIHOP	\$109,619,257.54
Global Stamp	Total Sales for Global Stamps	\$174,511,095.37
	Sales Adjustments	(\$1,156.20)
	Breakage Adjustment	\$5,654,122.03
	Excess Breakage Adj	\$0.00
	Est. ORPW Usage	\$18,985,194.84
	Est. Internatl Usage (SIRVO)	\$137,337,987.28
	Net PIHOP	\$12,532,635.02
Forever Envelopes	Total Sales for Forever Envelopes	\$533,116,475.09
	Sales Recorded to AIC 092 & 164	\$695,075.20
	Est. Product Sales	\$78,718,349.36
	Est. ORPW Usage	\$432,119,781.37
	Est. Internatl Usage (SIRVO)	\$0.00
	Net PIHOP	\$22,973,439.56
Forever Stamped Cards	Total Sales for Forever Stamped Cards	\$32,553,983.47
	Sales Recorded to AIC 092 & 164	\$155,172.70
	Est. Product Sales	\$3,387,933.85
	Est. ORPW Usage	\$19,061,803.44
	Est. Internatl Usage (SIRVO)	\$0.00
	Net PIHOP	\$10,259,418.89

\$15,936,520,592.80
\$516,067,578.78
\$4,157,715.74
\$15,359,006,746.01
\$57,288,552.28
(\$0.00)
\$6,642,976,418.02
\$75,375.23
\$245,128,611.17
\$6,145,126,027.89
\$28,419,722.24
\$224,377,431.95
\$7,638,096,179.90
\$70,052.84
\$281,848,333.99
\$6,603,195,503.00
\$32,926,615.99
\$720,195,779.76
\$5,103,953,484.76
\$6,381,706.65
\$188,571,737.93
\$4,015,411,784.58
\$19,928,412.53
\$886,433,266.37
\$4,599,434,332.90
\$1,036,648.90
\$169,757,379.23
\$4,068,345,646.00
\$20,095,722.92
\$342,272,233.65
\$151,488,308.28
(\$4,748.10)
\$5,589,743.37
\$58,062,325.00
\$300,921.02
\$87,530,570.79
\$169,854,146.37
(\$1,156.20)
\$5,503,236.88
\$0.00
\$18,408,400.84
\$134,185,294.66
\$11,756,057.79
\$525,339,391.89
\$682,771.30
\$77,567,848.71
\$424,901,424.37
\$0.00
\$23,552,890.10
\$31,826,002.89
\$155,172.70
\$3,307,579.77
\$18,600,325.44
\$0.00
\$10,073,270.38

\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$12,791,892.63
\$0.00
\$472,020.84
\$17,670,356.00
\$122,382.17
(\$5,472,866.38)
\$14,789,213.77
\$0.00
\$545,721.99
\$16,295,176.00
\$112,857.89
(\$2,164,542.11)
\$72,362,369.46
\$0.00
\$2,670,171.43
\$34,529,901.00
\$239,148.79
\$34,923,148.24
\$244,758,306.91
(\$35.29)
\$9,031,580.22
\$338,700,048.00
\$2,345,784.55
(\$105,319,141.16)
\$78,491,893.98
\$0.00
\$2,896,350.89
\$53,138,825.00
\$368,031.35
\$22,088,686.74
\$4,656,949.00
\$0.00
\$150,885.15
\$0.00
\$576,794.00
\$3,152,692.62
\$776,577.23
\$7,777,083.20
\$12,303.90
\$1,150,500.65
\$7,218,337.00
\$0.00
(\$579,450.55)
\$727,980.58
\$0.00
\$80,354.07
\$461,478.00
\$0.00
\$186,148.51